Curriculum Vitae

Ana Paula Martins da Silva

Ana Paula Silva is Adjunct Lecturer in Accounting at Polytechnic Institute of Viana do Castelo, Valença, Portugal. She received her PhD in Business Sciences from Manchester Business School in 2005. She holds practical experience as a chartered accountant and her current main research area is financial accounting.

Identification

Personal identification

Full name
Ana Paula Martins da Silva

Citation names

Silva, Ana Paula

Author identifiers

Ciência ID
BA16-BE06-B89C

ORCID iD
0000-0003-0412-4572

Knowledge fields

Social Sciences - Economics and Business - Business and Management

Languages

Language	Speaking	Reading	Writing	Listening	Peer-review
Portuguese (Mother tongue)					
English	Advanced (C1)	Proficiency (C2)	Advanced (C1)	Advanced (C1)	Advanced (C1)

Education

	Degree	Classification
2001 - 2005 Concluded	PhD in Management (Doctorate) The University of Manchester Alliance Manchester Business School, United Kingdom *"Financial and Strategic Factors Associated with the Profitability and Growth of Small and Medium-Sized*	

	Firms in Portugal" (THESIS/DISSERTATION)	
1994 - 1999 Concluded	Licenciatura em Gestão de Empresas (Licenciate Degree) Universidade do Minho, Portugal	16

Affiliation

Science

	Category Host institution/organization	Employer
2024 - Current	Auxiliary Researcher (Research)	Associação de Politécnicos da Região Norte Unidade de Investigação Aplicada em Gestão, Portugal
2020/01 - Current	Auxiliary Researcher (Research)	Instituto Politécnico do Porto Centro de Estudos Organizacionais e Sociais, Portugal

Teaching in Higher Education

	Category Host institution/organization	Employer
2019/02/11 - Current	Adjunct Teacher (Polytechnic Teacher)	Instituto Politécnico de Viana do Castelo Escola Superior de Ciências Empresariais, Portugal

Outputs

Publications

Book chapter

1 Martins, A. ; Silva, Ana Paula; Fontes, A.. "Business Intelligence and Analytics in Small and Medium Enterprises". In *A paradigm shift in accounting and auditing in the era of Big Data*. 2019.

Published · 10.1201/9780429056482

2 Silva, Ana. "Influences on the Growth of Portuguese SMEs". In *Entrepreneurship Research in Europe*. Edward Elgar Publishing, 2005.

Published

	3	Silva, Ana. "Factors Associated with the Performance of UK SMEs: are they country specific?". In *Entrepreneurship Research in Europe- Outcomes and Perspetives*. 2005. Published
Conference paper	1	Silva, Ana Paula; Maldonado, Isabel; Pinho, Carlos; Magalhães, Miguel; Pereira, Manuel; Torre, Lígia. "Distance Learning and Financial Accounting in Portugal". Paper presented in *CISTI'2023- 18ª Conferência Ibérica de Sistemas e Tecnologias de Informação*, 2023. Published
	2	Fontes, A.; Silva, Ana Paula; Ribeiro, H.; Alves, S.R.. "The trade-off between international accounting convergence and IFRS in-country adjustments". Paper presented in *67th International Scientific Conference on Economic and Social Development*, 2021.
	3	Silva, Ana Paula; Fontes, A.; Ribeiro, H.; Alves, S.R.. "The role of enforcement mechanisms on IFRS implementation: perceptions from tax officials". Paper presented in *62nd International Scientific Conference on Economic and Social Development*, 2020.
	4	Martins, A.; Fontes, A.; Rodrigues, L.L.; Silva, Ana Paula. "Qualitative Research in the Accounting Field: Insights Towards the Grounded Theory Approach". Paper presented in *19th European Conference on Research Methodology (ECRM20)*, 2020.
	5	Silva, Ana; Aldeia, S.. "Digital dematerialisation in the Portuguese Tax System". Paper presented in *European Conference on Cyber Warfare and Security – ECCWS, University of Coimbra, Portugal, 04 – 05 July 2019*, *Coimbra*, 2019. Accepted
	6	Silva, Ana Paula; Fontes, A.; Martins, A.. "Insights Towards IFRS' Legitimation and Institutionalization Based Upon Perceptions of Statutory Auditors: The Portuguese Case". Paper presented in *43rd International Scientific Conference on Economic and Social Development*, 2019.
	7	Mello, R.; Silva, A.P.; Machado-Santos, C.. "Dimensões da Internacionalização: Uma Revisão". Paper presented in *LIC's 12 - Lusófona International Congress – International Perspectives*, *Porto*, 2012.
Journal article	1	Adelaide Martins; Ana Paula Silva; Delfina Gomes; Diogo Cruz. "Robotic process automation: implementation in a multi-municipal water supply and sanitation company". *Journal of Public Budgeting, Accounting & Financial Management* (2026): https://doi.org/10.1108/JPBAFM-09-2024-0182. 10.1108/JPBAFM-09-2024-0182
	2	Alexandra Fontes; Ana Paula Silva; Lúcia Lima Rodrigues. "Towards a general model of stakeholders' commitment to accounting change". *Qualitative Research in Accounting & Management* (2025): http://dx.doi.org/10.1108/qram-11-2023-0220. 10.1108/qram-11-2023-0220

3 Ana Paula Silva; Alexandra Soares Fontes; Adelaide Martins. "Auditors' Views on the Implementation of an IFRS-based Model: Qualitative Evidence from Portugal". *Innovar* (2025): https://doi.org/10.15446/innovar.v35n95.102354.

10.15446/innovar.v35n95.102354

4 Ana Paula Silva; Alexandra Fontes; Carlos Menezes; Tânia Menezes Montenegro. "Transitioning to an IFRS-Based Accounting System: Longitudinal Insights from Practitioners in Portugal". *Sustainability* (2023): https://doi.org/10.3390/su152015121.

10.3390/su152015121

5 Isabel Maldonado; Ana Paula Silva; Miguel Magalhães; Carlos Pinho; Manuel Sousa Pereira; Lígia Torre. "Distance Learning of Financial Accounting: Mature Undergraduate Students' Perceptions". *Administrative Sciences* (2023): https://doi.org/10.3390/admsci13040103.

10.3390/admsci13040103

6 Fontes, A.; Rodrigues, L.L.; Marques, C.; Silva, Ana. "Barriers to Institutionalization of an IFRS-Based Model: Perceptions of Portuguese Auditors". *Meditari Accountancy Research* 31 2 (2023): 470-497. https://doi.org/10.1108/MEDAR-09-2020-1014.

Published • https://doi.org/10.1108/MEDAR-09-2020-1014

7 Silva, Ana Paula; Fontes, Alexandra; Martins, Adelaide. "Perceptions regarding the implementation of International Financial Reporting Standards in Portugal and Brazil". *Journal of International Accounting, Auditing and Taxation* 44 (2021): 100416. http://dx.doi.org/10.1016/j.intaccaudtax.2021.100416.

10.1016/j.intaccaudtax.2021.100416

8 Silva, Ana Paula; Fontes, Alexandra; Martins, Adelaide. "LONGITUDINAL PERCEPTIONS OF ENFORCEMENT MECHANISMS IN AN IFRS-BASED ACCOUNTING REFORM". *Polish Journal of Management Studies* 23 2 (2021): 495-511. http://dx.doi.org/10.17512/pjms.2021.23.2.30.

10.17512/pjms.2021.23.2.30

9 Silva, Ana. "Underappreciated Method-Related Choices in Business Research". *International Journal of Research (IJR)* (2015):

http://internationaljournalofresearch.org/index.php/ijr/article/view/1927/1820

10 Silva, Ana. "VAT Registration in Europe: A Review". *Publishing Research Quarterly* (2014):

http://www.springerlink.com/openurl.asp?genre=article&id=doi:10.1007/s12109-014-9350-y

11 Silva, Ana. "A Depreciação / Amortização: a Fronteira que Une e Separa o Regime Contabilístico e o Regime Fiscal". *Revista Portuguesa de Contabilidade* (2014):

12 Silva, Ana; Machado-Santos, C.. "Financial and Strategic Factors Associated with the Profitability and Growth of SME in Portugal". *International Journal of Economics and Finance* (2012):

http://www.ccsenet.org/journal/index.php/ijef/article/view/15148/10265

Activities

Supervision

	Thesis Title Role	Degree Subject (Type) Institution / Organization
2019 - 2019	Perceções dos inspetores tributários sobre a implementação do modelo IFRS por empresas não financeiras e não cotadas: um estudo comparativo entre Portugal e Brasil. Supervisor	Gestão (Master) Universidade Portucalense Infante Dom Henrique, Portugal
2018 - 2018	Perceções dos Revisores Oficiais de Contas na implementação do modelo IFRS por empresas não financeiras não cotadas em Portugal Supervisor	Gestão (Master) Universidade Portucalense Infante Dom Henrique, Portugal

Distinctions

Award

2002	Most Promising Young Researcher
2000	Highest Graduation Grade from the Bachelor's in Business Management, 1994-1999 Universidade do Minho, Portugal